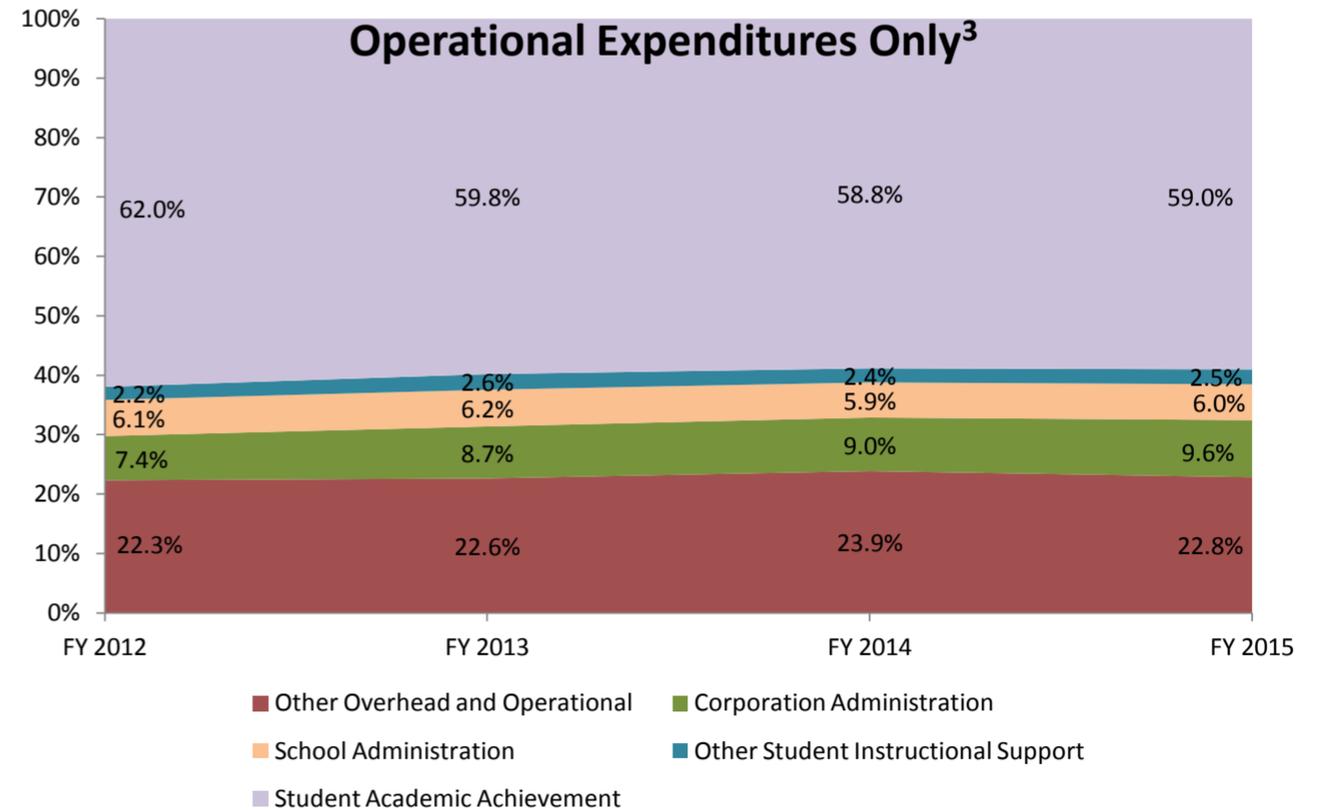
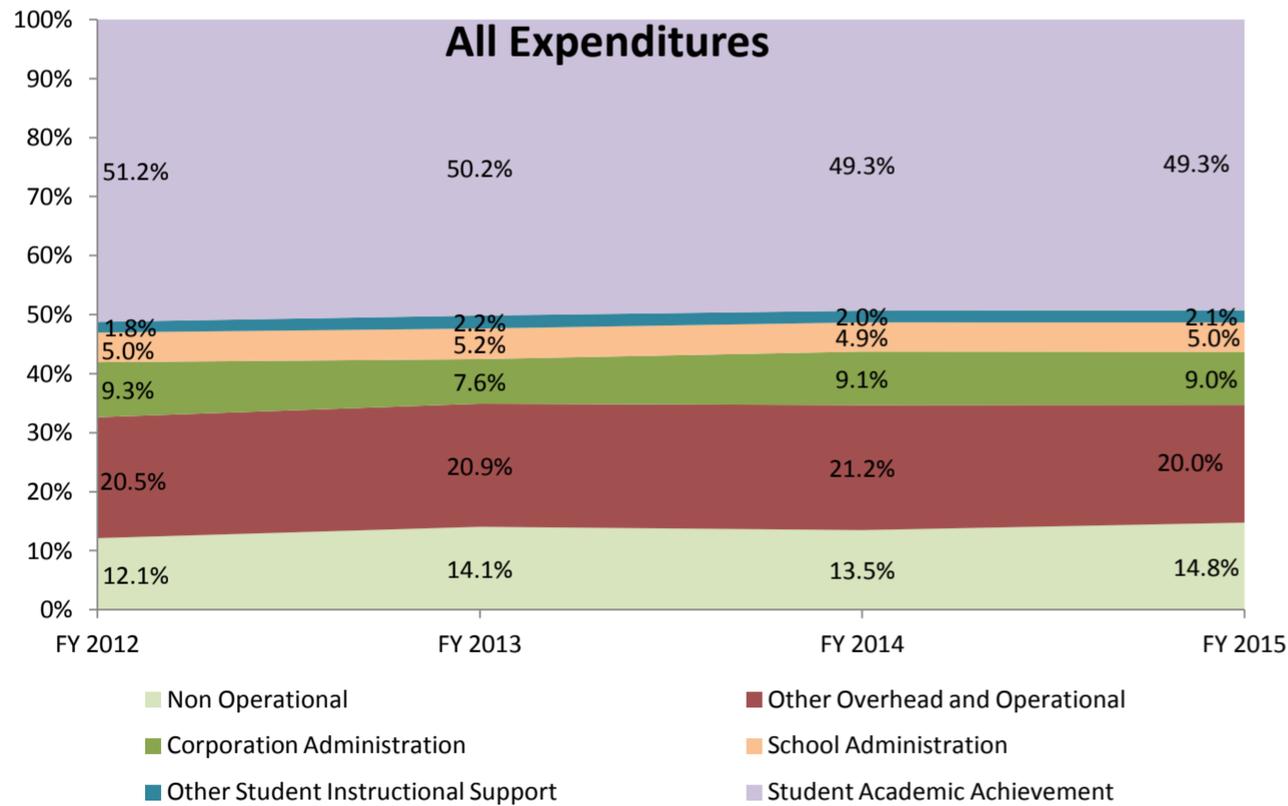


School Corporation Expenditures by Account
Biannual Financial Report Data
Union School Corporation (6795)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$2,221,603	54.5%	\$2,575,656	54.0%	\$2,534,503	51.2%	\$2,223,514	50.2%	\$2,165,874	49.3%	\$2,127,097	49.3%
Student Instructional Support	\$299,994	7.4%	\$291,540	6.1%	\$338,302	6.8%	\$327,573	7.4%	\$303,993	6.9%	\$304,407	7.0%
Total	\$2,521,596	61.9%	\$2,867,195	60.2%	\$2,872,805	58.1%	\$2,551,087	57.5%	\$2,469,867	56.3%	\$2,431,504	56.3%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,043,275	25.6%	\$1,247,924	26.2%	\$1,475,007	29.8%	\$1,259,598	28.4%	\$1,328,331	30.3%	\$1,249,967	28.9%
Non Operational	\$510,272	12.5%	\$651,415	13.7%	\$600,120	12.1%	\$623,019	14.1%	\$592,160	13.5%	\$637,183	14.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$1,553,546	38.1%	\$1,899,338	39.8%	\$2,075,127	41.9%	\$1,882,617	42.5%	\$1,920,491	43.7%	\$1,887,150	43.7%

Grand Total	\$4,075,142	\$4,766,534	\$4,947,932	\$4,433,704	\$4,390,359	\$4,318,653
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Union School Corporation (6795)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$30	\$0	NA	NA	NA
11050	Regular Programs	Full Day Kindergarten	\$0	\$107,467	\$50,700	\$50,460	NA	-53.0%	-0.5%
11100	Regular Programs	Elementary	\$785,641	\$875,539	\$643,545	\$547,618	-30.3%	-37.5%	-14.9%
11200	Regular Programs	Middle/Junior High	\$0	\$7,841	\$50,410	\$32,371	NA	312.8%	-35.8%
11300	Regular Programs	High School	\$599,908	\$784,802	\$799,539	\$850,486	41.8%	8.4%	6.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$0	\$6,354	NA	NA	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$43,504	\$52,545	\$51,122	\$50,696	16.5%	-3.5%	-0.8%
11480	Regular Programs	Vocational Education - Industrial Education A	\$0	\$20,957	\$72,074	\$46,835	NA	123.5%	-35.0%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$2,883	\$12,390	\$9,267	NA	221.4%	-25.2%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$13,444	\$667	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$40,429	\$9,985	\$36,786	NA	-9.0%	268.4%
12350	Special Programs	Physical Impairment - Homebound	\$2,197	\$2,827	\$8,991	\$7,906	259.9%	179.6%	-12.1%
12510	Special Programs	Culturally Different - Communication Disorders	\$17,834	\$45,792	\$29,484	\$45,087	152.8%	-1.5%	52.9%
12610	Special Programs	Learning Disability	\$0	\$0	\$0	\$34,886	NA	NA	NA
12900	Special Programs	Other Special Programs	\$0	\$0	\$0	\$40,017	NA	NA	NA
14100	Summer School Programs	Elementary	\$0	\$6,201	\$0	\$0	NA	NA	NA
16100	Remediation	Remediation Testing	\$8,213	\$8,111	\$11,169	\$5,501	-33.0%	-32.2%	-50.7%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$28,452	\$57,976	\$88,091	\$76,372	168.4%	31.7%	-13.3%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$181,913	\$176,931	\$0	\$0	NA	NA	NA
17600	Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$0	\$129,791	\$180,219	\$135,741	NA	4.6%	-24.7%
17700	Pay. to Other Gov. Units in State	Interlocal Agreements - Other	\$0	\$11,083	\$0	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$40	\$0	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$18,909	\$14,114	NA	NA	-25.4%
22220	Instruction	Library/Media Services - School Library	\$20,831	\$27,042	\$38,957	\$38,147	83.1%	41.1%	-2.1%
22230	Instruction	Library/Media Services - Audiovisual	\$602	\$1,000	\$0	\$0	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$40,940	\$55,356	\$82,387	\$84,771	107.1%	53.1%	2.9%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$2,837	\$0	\$0	NA	NA	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$40,585	\$0	\$0	NA	NA	NA
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$0	\$900	\$0	\$916	NA	1.8%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$9,080	\$13,801	\$7,107	NA	-21.7%	-48.5%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$29,981	\$47	\$0	\$0	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$41,921	\$0	\$0	NA	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$65,046	\$4,068	\$5,660	NA	-91.3%	39.1%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$77,799	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$1,851,298	\$2,575,656	\$2,165,874	\$2,127,097	14.9%	-17.4%	-1.8%
Student Instructional Support									
21210	Students	Guidance Services - Service Area Direction	\$29,773	\$52,427	\$50,468	\$51,822	74.1%	-1.2%	2.7%
21240	Students	Guidance Services - Information Services	\$1,858	\$316	\$0	\$0	NA	NA	NA
21310	Students	Health Services - Service Area Direction	\$28,412	\$32,501	\$36,220	\$37,446	31.8%	15.2%	3.4%
24100	School Administration	Office of The Principal	\$183,061	\$206,296	\$217,305	\$215,139	17.5%	4.3%	-1.0%
Student Instructional Support Total			\$243,103	\$291,540	\$303,993	\$304,407	25.2%	4.4%	0.1%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$12,900	\$10,765	\$10,765	\$12,612	-2.2%	17.2%	17.2%
23150	General Administration	Board of Education - Legal Services	\$10,119	\$6,790	\$2,900	\$23,678	134.0%	248.7%	716.5%
23160	General Administration	Board of Education - Promotion Expenses	\$1,728	\$754	\$0	\$0	NA	NA	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$45,779	\$2,991	\$5,477	NA	-88.0%	83.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$116,292	\$131,446	\$97,592	\$103,908	-10.6%	-20.9%	6.5%
23220	General Administration	Executive Administration - Community Relations	\$0	\$195	\$641	\$359	NA	84.1%	-44.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$468	\$1,173	\$905	NA	93.3%	-22.9%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$7,630	\$2,054	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Union School Corporation (6795)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$34,206	\$61,331	\$68,685	NA	100.8%	12.0%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$24,557	\$36,604	\$38,492	NA	56.7%	5.2%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$10,570	\$0	\$0	\$1,022	-90.3%	NA	NA
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$1,581	\$1,618	\$1,561	NA	-1.3%	-3.5%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$6,620	\$2,028	\$157	NA	-97.6%	-92.3%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$87,130	\$55,259	NA	NA	-36.6%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$14,052	\$2,017	\$1,520	NA	-89.2%	-24.7%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$67,547	\$47,497	NA	NA	-29.7%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$436	\$0	\$0	NA	NA	NA
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$733	\$9,442	\$0	NA	NA	NA
25890	Central Services	Other Technology Services	\$0	\$312	\$0	\$0	NA	NA	NA
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$2,500	\$0	\$0	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$42	\$39	\$72	\$83	98.8%	110.7%	15.2%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$14,683	\$26,958	NA	NA	83.6%
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$0	\$53,350	\$97,157	\$95,733	NA	79.4%	-1.5%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$285,975	\$337,046	\$254,092	\$227,653	-20.4%	-32.5%	-10.4%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$0	\$9,536	\$0	\$0	NA	NA	NA
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$39,916	\$15,040	\$17,478	\$15,294	-61.7%	1.7%	-12.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$66	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$15,122	\$0	\$0	\$0	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$67,352	\$39,663	\$57,689	\$50,324	-25.3%	26.9%	-12.8%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$200	\$190	\$124	\$0	NA	NA	NA
27010	Student Transportation	Service Area Direction	\$700	\$6,497	\$1,733	\$397	-43.3%	-93.9%	-77.1%
27100	Student Transportation	Vehicle Operation	\$176,670	\$210,410	\$180,450	\$181,362	2.7%	-13.8%	0.5%
27200	Student Transportation	Monitoring Services	\$0	\$2,653	\$268	\$854	NA	-67.8%	218.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$68,954	\$111,400	\$99,501	\$73,792	7.0%	-33.8%	-25.8%
27400	Student Transportation	Purchase of School Buses	\$0	\$0	\$49,000	\$43,200	NA	NA	-11.8%
27900	Student Transportation	Other Student Transportation Services	\$2,631	\$1,320	\$755	\$740	-71.9%	-43.9%	-2.0%
27910	Student Transportation	Bus Driver Training	\$0	\$2,171	\$163	\$242	NA	-88.9%	48.4%
31100	Food Services Operations	Service Area Direction	\$60,467	\$68,848	\$82,548	\$86,518	43.1%	25.7%	4.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$93,382	\$897	\$4,012	\$7,765	-91.7%	765.7%	93.6%
31400	Food Services Operations	Food Purchases	\$0	\$104,590	\$84,125	\$77,190	NA	-26.2%	-8.2%
31900	Food Services Operations	Other Food Services	\$286	\$1,028	\$700	\$731	155.8%	-28.9%	4.4%
Overhead and Operational Total			\$971,000	\$1,247,924	\$1,328,331	\$1,249,967	28.7%	0.2%	-5.9%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$38,109	\$69,639	\$82,573	\$67,933	78.3%	-2.4%	-17.7%
33990	Other Community Services	Other	\$496	\$0	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$20,183	\$660	\$4,197	\$723	-96.4%	9.6%	-82.8%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$29,668	\$12,203	\$0	\$0	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$23,802	\$36,277	\$3,035	\$467	-98.0%	-98.7%	-84.6%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$21,156	\$26,323	\$3,029	\$470	-97.8%	-98.2%	-84.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$3,260	\$0	\$0	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$168,403	\$111,302	\$95,000	\$150,000	-10.9%	34.8%	57.9%
52100	Interest on Debt	Bonds	\$0	\$30,012	\$40,160	\$51,091	NA	70.2%	27.2%
52200	Interest on Debt	Temporary Loans	\$11,666	\$0	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$184,600	\$180,000	\$336,850	\$320,000	73.3%	77.8%	-5.0%
53150	Lease Rental	Buildings-Interest	\$0	\$185,000	\$25,300	\$44,650	NA	-75.9%	76.5%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$2,016	\$1,850	NA	NA	-8.2%
Non Operational Total			\$501,343	\$651,415	\$592,160	\$637,183	27.1%	-2.2%	7.6%
Prorated by Fund									

School Corporation Expenditures by Account
Biannual Financial Report Data
Union School Corporation (6795)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26491 NA PERF - Academic Achievement	\$1,801	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$348	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$876	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$49	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$106,277	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$17,944	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$32,764	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$2,843	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$12,668	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$2,278	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$1,878	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$369	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$191,199	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$34,035	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$34,872	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$5,321	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$10,936	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$2,033	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$1,677	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$308	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$47,423	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$252	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$207	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$40	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$508,399	\$0	\$0	\$0	NA	NA	NA